



# Form CIS Cigarette Inventory Tax Return for Stampers

Rev. 7/08

**Massachusetts  
Department of  
Revenue**

Federal Identification or Social Security number:

Cigarette sale location (If different than mailing address):

Mailing address:

All stampers must report stamped and unstamped cigarettes and unapplied stamps in inventory at the opening of business as of July 1, 2008. Payment should accompany this return and is due July 21, 2008. Make check or money order payable to Commonwealth of Massachusetts.

1 Number of stamped packages of 20s .....	► _____	× 1.00 = ► 1	<input type="text"/>
2 Number of stamped packages of 25s .....	► _____	× 1.25 = ► 2	<input type="text"/>
3 Number of 20s (pink) stamps unapplied .....	► _____	× 1.00 = ► 3	<input type="text"/>
4 Number of 25s (green or purple) stamps unapplied .....	► _____	× 1.25 = ► 4	<input type="text"/>
5 Number of stamped packages of 20s sold between July 1, 2008 and the date of the actual inventory .....	► _____	× 1.00 = ► 5	<input type="text"/>
6 Number of stamped packages of 25s sold between July 1, 2008 and the date of the actual inventory .....	► _____	× 1.25 = ► 6	<input type="text"/>
7 Number of 20s (pink) stamps unapplied purchased July 1, 2008.....	► _____	× 1.00 = ► 7	<input type="text"/>
8 Number of 25s (green or purple) stamps unapplied purchased July 1, 2008....	► _____	× 1.25 = ► 8	<input type="text"/>
9 Tax due on inventory. Add lines 1 through 8 .....	► _____		<input type="text"/>
10 Unstamped cigarettes .....	_____		

## Declaration

Under the penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief it is true, correct and complete.

Signature of taxpayer

Date

Date inventory taken

Street address

City/Town

State

Zip

## Notice to Authorized Stampers of Cigarette Tax Increase

### General Information

Effective July 1, 2008, a change in the cigarette excise requires that all packages of stamped cigarettes and all unapplied 20s and 25s stamps in inventory be taxed at an additional excise of 50 mills per cigarette (\$1.00 per package of 20 and \$1.25 per package of 25). Stampers must complete Form CIS and submit it to the Massachusetts Department of Revenue by July 21, 2008.

As of July 1, 2008 the new excise rates are:

- \$2.51 per package of 20 cigarettes.
- \$3.1375 per package of 25 cigarettes.

### Instructions for Filing Form CIS

All stampers must complete Form CIS, Cigarette Inventory Tax Return for Stampers, to record inventory as of the opening of business on July 1, 2008.

**Note:** Due to short notice of the passage of this legislation, not all cigarette vendors were able to take an actual inventory as of the opening of business on July 1, 2008. Any stamper who did take an actual inventory as of the opening of business on July 1, 2008 should complete lines 1, 2, 3, 4 and 9 only. Any stamper who did not take an actual inventory as of the opening of business on July 1, 2008 should take an actual inventory as of the opening of business

on July 2, 2008 or as soon as possible thereafter, making adjustments for sales between the opening of business on July 1, 2008 and the date on which the actual inventory was taken on lines 5 through 8.

Records substantiating all inventory levels must be maintained. Penalties apply for failure to file or for filing an incorrect or incomplete return. Report the number of unstamped and stamped cigarettes in inventory and the number of unapplied pink stamps (20s) and green or purple stamps (25s). Include cigarettes in transit that will be delivered by you.

Stampers are required to:

- Continue to use your existing inventory of pink stamps on packs of 20 cigarettes.
- Continue to use the pink or green stamps for packs of 25 cigarettes (the 25s stamp color will not change).

Form CIS along with payment of the additional excise is due by July 21, 2008. Make check payable to: **Commonwealth of Massachusetts**. Mail to: **Massachusetts Department of Revenue, Cigarette Tax Section, PO Box 7004, Boston, MA 02204**.



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